

## Statement of Budgetary Resources for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A	Pre	E	4111	Debt Liquidation Appropriations	
1A	Pre	E	4112	Deficiency Appropriations	
1A	Pre	E	4114	Appropriated Trust or Special Fund Receipts	Intra-agency elimination - Trust Funds only
1A	Pre	E	4115	Loan Subsidy Appropriation - Definite - Current	
1A	Pre	E	4116	Entitlement Loan Subsidy Appropriation - Indefinite	
1A	Pre	E	4117	Loan Administrative Expense Appropriation - Definite - Current	
1A	Pre	E	4118	Reestimated Loan Subsidy Appropriation - Indefinite - Permanent	
1A	Pre	E	4119	Other Appropriations Realized	
1A	Pre	E	4121	Loan Subsidy Appropriation - Indefinite - Current	
1A	Pre	E	4125	Loan Modification Adjustment Transfer Appropriation	
1A	Pre	E	4150	Reappropriations	
1A	Pre	E	4157	Authority Made Avail from Receipt or Approp Bal Previously Precluded from Obligation	
1A	Pre	E	4158	Authority Made Avail from Offsetting Collections Bal Previously Precluded from Obligation	
1A	Pre	E	4391	Adjustments to Indefinite No-Year Authority	Debit balances only
1A	Pre	E-B	4394	Receipts Not Available for Obligation Upon Collection	
1B	Pre	E	4042	Estimated Borrowing Authority - Indefinite	Zero for final
1B	Pre	E	4141	Current-Year Borrowing Authority Realized - Definite	
1B	Pre	E	4142	Current-Year Borrowing Authority Realized - Indefinite	
1C	Pre	E	4032	Anticipated Contract Authority	Zero for final
1C	Pre	E	4131	Current-Year Contract Authority Realized - Definite	
1C	Pre	E	4132	Current-Year Contract Authority Realized - Indefinite	
1D	Pre	E-B	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred	Intra-agency elimination - Trust Funds only
1D	Pre	E	4167	Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred	Intra-agency elimination - Trust Funds only
1D	Pre	E	4170	Transfers - Current-Year Authority	Intra-agency elimination
1D	Pre	E	4175	Allocation Transfers of Current-Year Authority	Intra-agency elimination
1E	Pre	E	4120	Appropriations Anticipated - Indefinite	Zero for final
1E	Pre	E	4160	Anticipated Transfers - Current-Year Authority	Zero for final
1E	Pre	E	4165	Treasury-Managed Trust Fund Distributions of Authority - Anticipated	Zero for final
2A	Pre	B	4139	Contract Authority Carried Forward	
2A	Pre	B	4149	Borrowing Authority Carried Forward	
2A	Pre	B	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred	Intra-agency elimination - Trust Funds only

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2A	Pre	B	4201	Total Actual Resources - Collected	
2A	Pre	B	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
2A	Pre	B	4222	Unfilled Customer Orders With Advance	Intra-agency elimination
2A	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
2A	Pre	B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
2A	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
2A	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
2A	Pre	B	4283	Interest Receivable from Treasury	
2A	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
2A	Pre	B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
2A	Pre	B	4286	Receivable from the Financing Fund	Intra-agency elimination
2A	Pre	B	4287	Other Federal Receivables	Intra-agency elimination
2A	Pre	B	4394	Receipts Not Available for Obligation Upon Collection	
2A	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation	
2A	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation	
2A	Pre	B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
2A	Pre	B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
2A	Pre	B	4901	Expended Authority - Unpaid	Intra-agency elimination
<b>-OR-</b>					Agencies have the option to calculate line 2A using unobligated status accounts; however, this does not preclude agencies from properly accounting for beginning balances of resources and obligations.
2A	Pre	B	4450	Unapportioned Authority	
2A	Pre	B	4620	Unobligated Funds Not Subject to Apportionment	
2A	Pre	B	4650	Allotments - Expired Authority	
2B	Pre	E	4176	Allocation Transfer - Prior-Year Balances	Intra-agency elimination
2B	Pre	E	4190	Transfers - Prior-Year Balances	Intra-agency elimination
2C	Pre	E	4180	Anticipated Transfers - Prior-Year Balances	Zero for final
3A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
3A1	Pre	E	4261	Actual Collection of Fees	
3A1	Pre	E	4262	Actual Collection of Loan Principal	
3A1	Pre	E	4263	Actual Collection of Loan Interest	
3A1	Pre	E	4264	Actual Collection of Rent	
3A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	Intra-agency elimination

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3A1	Pre	E	4266	Other Actual Collections - Non-Federal	
3A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
3A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination
3A1	Pre	E	4273	Interest Collected from Treasury	
3A1	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
3A1	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
3A1	Pre	E	4276	Actual Collections from Financing Fund	Intra-agency elimination
3A1	Pre	E	4277	Other Actual Collections - Federal	Intra-agency elimination
3A1	Pre	E	4872	Downward Adj of Prior-Year Prepaid/Advanced Unexpended Oblig. Refunds Collected	Intra-agency elimination
3A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Intra-agency elimination
3A2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
3A2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
3A2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
3A2	Pre	E-B	4283	Interest Receivable from Treasury	
3A2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
3A2	Pre	E-B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
3A2	Pre	E-B	4286	Receivable from the Financing Fund	Intra-agency elimination
3A2	Pre	E-B	4287	Other Federal Receivables	Intra-agency elimination
3B1	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration. IntraAgency elimination
3B2	Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amount only for final in year of expiration. Intra-agency elimination
3C1				Use only with prior OMB approval	
3C2	Pre	E	4060	Anticipated Collections from Non-Federal Sources	Debit balances. Zero for final
3C2	Pre	E	4070	Anticipated Collections from Federal Sources	Debit balances. Zero for final
3C2	Pre	E	4210	Anticipated Reimbursements and Other Income	Debit balances. Zero for final
3D1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination
3D2	Pre	E	4215	Anticipated Appropriated Trust Fund Expenditure Transfers	Zero for final
3D2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination

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4A	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Debit balances. Zero for final.
4A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
4A	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
4B	Pre	E	4395	Authority Unavailable Pursuant to Public Law - Temporary	Zero for final
4B	Pre	E-B	4397	Receipts and Appropriations Temporarily Precluded from Obligation	
4B	Pre	E-B	4398	Offsetting Collections Temporarily Precluded from Obligation	
4C1	Pre	E	4350	Canceled Authority	
4C2	Pre	E	4392	Rescissions - Current-Year	
4C2	Pre	E	4393	Rescissions - Prior-Year	
4C3	Pre	E	4147	Actual Transfers to Treasury	
4C4	Pre	E	4133	Actual Adjustments to Contract Authority	
4C4	Pre	E	4143	Actual Reductions to Borrowing Authority	
4C4	Pre	E	4391	Adjustments to Indefinite No-Year Authority	Credit balances only
4C5	Pre	E	4396	Authority Permanently Not Available Pursuant to Public Law	
4C6	Pre	E	4034	Anticipated Adjustments to Contract Authority	Zero for final
4C6	Pre	E	4044	Anticipated Reductions to Borrowing Authority	Zero for final
4C6	Pre	E	4047	Anticipated Transfers to Treasury	Zero for final
5			CALC (1..4)		
6	Pre	E-B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
6	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
6	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
6	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	Intra-agency elimination
6	Pre	E-B	4901	Expended Authority - Unpaid	Intra-agency elimination
6	Pre	E	4902	Expended Authority - Paid	Intra-agency elimination
6	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
6	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination

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<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
7A1	Pre	E	4510	Apportionments	Through current period
7A1	Pre	E	4610	Allotments - Realized Resources	
7A1	Pre	E	4700	Commitments	
7A2	Pre	E	4590	Apportionments Unavailable - Anticipated Resources	All anticipated amounts. Zero for final.
7B	Pre	E	4620	Unobligated Funds Not Subject to Apportionment	
7C				Use only with prior OMB approval.	
8A	Pre	E	4510	Apportionments	Subsequent periods
8B	Pre	E	4430	Unapportioned Authority - OMB Deferral	
8C	Pre	E	4420	Unapportioned Authority - Pending Rescission	
8D	Pre	E	4060	Anticipated Collections from Non-Federal Sources	Unexpired accounts only. Credit balances. Zero for final.
8D	Pre	E	4070	Anticipated Collections from Federal Sources	Unexpired accounts only. Credit balances. Zero for final.
8D	Pre	E	4210	Anticipated Reimbursements and Other Income	Unexpired accounts only. Credit balances. Zero for final.
8D	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Credit balances. Zero for final.
8D	Pre	E	4450	Unapportioned Authority	Expired accounts only
8D	Pre	E	4630	Funds Not Available for Commitment/Obligation	
8D	Pre	E	4650	Allotments - Expired Authority	
9				CALC (6..8)	
10	Pre	E-B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
10	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
10	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
10	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	Intra-agency elimination
10	Pre	E-B	4901	Expended Authority - Unpaid	Intra-agency elimination
10	Pre	E	4902	Expended Authority - Paid	Intra-agency elimination

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10	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
10	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination
11A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
11A1	Pre	E	4261	Actual Collection of Fees	
11A1	Pre	E	4262	Actual Collection of Loan Principal	
11A1	Pre	E	4263	Actual Collection of Loan Interest	
11A1	Pre	E	4264	Actual Collection of Rent	
11A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	Intra-agency elimination
11A1	Pre	E	4266	Other Actual Collections - Non-Federal	
11A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
11A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination
11A1	Pre	E	4273	Interest Collected from Treasury	
11A1	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
11A1	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
11A1	Pre	E	4276	Actual Collections from Financing Fund	Intra-agency elimination
11A1	Pre	E	4277	Other Actual Collections - Federal	Intra-agency elimination
11A1	Pre	E	4872	Downward Adj of Prior-Year Prepaid/Advanced Unexpended Oblig. Refunds Collected	Intra-agency elimination
11A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Intra-agency elimination
11A2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
11A2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
11A2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
11A2	Pre	E-B	4283	Interest Receivable from Treasury	
11A2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
11A2	Pre	E-B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
11A2	Pre	E-B	4286	Receivable from the Financing Fund	Intra-agency elimination
11A2	Pre	E-B	4287	Other Federal Receivables	Intra-agency elimination
11B1	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration
11B2	Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amount only for final in year of expiration
11C1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination

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11C2	Pre	E	4215	Anticipated Appropriated Trust Fund Expenditure Transfers	Zero for final
11C2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
11D	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
11D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
12	Pre	B	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
12	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
12	Pre	B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
12	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
12	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
12	Pre	B	4283	Interest Receivable from Treasury	
12	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
12	Pre	B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
12	Pre	B	4286	Receivable from the Financing Fund	Intra-agency elimination
12	Pre	B	4287	Other Federal Receivables	Intra-agency elimination
12	Pre	B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
12	Pre	B	4901	Expended Authority - Unpaid	Intra-agency elimination
13	Pre	E	4831	Unexpended Obligations, Transferred - Unpaid	Intra-agency elimination
13	Pre	E	4931	Expended Authority, Transferred-Unpaid	Intra-agency elimination
14A	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
14A	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
14A	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
14A	Pre	E	4283	Interest Receivable from Treasury	
14A	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
14A	Pre	E	4285	Receivable from the Liquidating Fund	Intra-agency elimination
14A	Pre	E	4286	Receivable from the Financing Fund	Intra-agency elimination
14A	Pre	E	4287	Other Federal Receivables	Intra-agency elimination
14B1	Pre	E	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
14B2				Use only with prior OMB approval.	

## Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/ Post	Trial Bal	Acct No	Account Title
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Additional Information Required

14B3				Use only with prior OMB approval.	
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14C	Pre	E	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
14C	Pre	E	4831	Unexpended Obligations, Transferred - Unpaid	Intra-agency elimination
14C	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
14C	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination

14D	Pre	E	4901	Expended Authority - Unpaid	Intra-agency elimination
14D	Pre	E	4931	Expended Authority, Transferred-Unpaid	Intra-agency elimination
14D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
14D	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination

15			CALC 10 - 11 + 12 +or- 13 - (-14A - 14B + 14C + 14D)		
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Should equal:

15A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
15A	Pre	E	4902	Expended Authority - Paid	Intra-agency elimination
15A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	Intra-agency elimination
15A	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination

15B	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration. Intra-agency elimination
15B	Pre	E	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
15B	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination

15B	Pre	E	4261	Actual Collection of Fees	
15B	Pre	E	4262	Actual Collection of Loan Principal	
15B	Pre	E	4263	Actual Collection of Loan Interest	
15B	Pre	E	4264	Actual Collection of Rent	
15B	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	Intra-agency elimination

15B	Pre	E	4266	Other Actual Collections - Non-Federal	
15B	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
15B	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination

15B	Pre	E	4273	Interest Collected from Treasury	
15B	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
15B	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
15B	Pre	E	4276	Actual Collections from Financing Fund	Intra-agency elimination
15B	Pre	E	4277	Other Actual Collections - Federal	Intra-agency elimination



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15B	Pre	E	4872	Downward Adj of Prior-Year Prepaid/Advanced Unexpended Oblig. Refunds Collected	Intra-agency elimination
15B	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected	Intra-agency elimination

Note: "Intra-agency elimination" in the Additional Information Required column refers to accounts that may need to be eliminated within your agency (e.g., between bureaus) prior to preparing a Consolidated Statement of Budgetary Resources.